

STATE OF HAWAII - DEPARTMENT OF TAXATION
**MONTHLY STATEMENT OF PETROLEUM PRODUCT TRANSACTIONS
TO BE FILED BY DISTRIBUTORS AND PERSONS
LIABLE TO THE SAME AS DISTRIBUTORS**

FUEL TAX LAW (Chapter 243, HRS)

Period Covered by Statement _____

TOTAL TRANSACTIONS ALL COUNTIES	BARRELS AND FRACTIONAL BARRELS	GALLONS			
		Aviation	Diesel	Gasoline	Others
1. On hand or in possession at beginning of period					
2. Imported, refined, etc., other than from taxed distributors					
3. Acquired from licensed distributors					
4. Transferred in from other Countries					
5. Purchased					
6. Received as grade transfers					
7. Total barrels/gallons on hand and received: Items 1 to 6, inclusive					
8. Sold or used as reported on Hawaii Form M-20A (Tax Return)					
9. Sold or used as reported on Hawaii Form M-21A (Tax Return)					
10. Deducted on Hawaii Form M-26 Retail Dealers — Others					
11. Deducted on Hawaii Form M-26 Retail Dealers — Water craft					
12. Of sales reported without tax on Hawaii Forms M-24 & M-25					
13. Delivered to licensed distributors and/or petroleum products sold to end users					
14. Transferred out to other Countries					
15. Delivered as grade transfers					
16. Expended as extraordinary losses (Explain)					
17. Lost by evaporation or similar causes					
18. Exported out of the State of Hawaii					
19. Total barrels/gallons expended: Items 8 to 18, inclusive					
20. Barrels/gallons on hand or in possession at end of period: (Item 7 minus 19)					

NAME _____
ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

NOTE: This return must be submitted to the Hawaii State Tax Collector in your taxation district on or before the last day of the month following the closing date of the monthly accounting period.

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Fuel Tax Law and the rules issued thereunder.

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT _____

DATE _____ TITLE _____

Act 300, Session Laws of Hawaii (SLH) 1993, amends chapter 243, Hawaii Revised Statutes (HRS), relating to the fuel tax, to impose the Environmental Response Tax. A fuel tax of 5 cents per barrel is imposed on every barrel or fractional part of a barrel of petroleum product sold by a distributor to any retail dealer or end user after June 30, 1993. The tax is imposed on the distributor of the petroleum product or any person subject to the taxes imposed under chapter 243, HRS. The term "barrel" means 42 U.S. gallons and "petroleum product" is defined as any liquid hydrocarbon at standard temperature and pressure that is the product of the fractionalization, distillation, or other refining or processing of crude oil. Crude oil means petroleum in an unrefined state or natural state, including condensates and natural gasoline.